

4123.25 Employers' misrepresentation of records.

(A) No employer shall knowingly misrepresent to the bureau of workers' compensation the amount or classification of payroll upon which the premium under this chapter is based. Whoever violates this division shall be liable to the state in an amount determined by the administrator of workers' compensation for not more than ten times the amount of the difference between the premium paid and the amount the employer should have paid. The liability to the state under this division may be enforced in a civil action in the name of the state, and all sums collected under this division shall be paid into the state insurance fund

(B) No self-insuring employer shall knowingly misrepresent the amount of paid compensation paid by such employer for purposes of the assessments provided under this chapter and Chapter 4121. of the Revised Code as required by section 4123.35 of the Revised Code. Whoever violates this division is liable to the state in an amount determined by the self-insuring employers evaluation board pursuant to division (C) of section 4123.352 [4123.35.2] of the Revised Code or for an amount the board determines that is not more than ten times the amount of the difference between the assessment paid and the amount of the assessment that should have been paid. The liability to the state under this division may be enforced in a civil action in the name of the state and all sums collected under this division shall be paid into the self-insurance assessment fund created pursuant to division (K) of section 4123.35 of the Revised Code.

(C) The administrator of workers' compensation, with the advice and consent of the workers' compensation oversight commission, shall adopt rules establishing criteria for determining both of the following:

- (1) The amount of the penalty assessed against an employer for a violation of division (A) of this section;
- (2) Acts or omissions that do not constitute a violation of division (A) or (B) of this section.

Effective: HB100 9/10/07

Prior Effective Date: 7/11/01